IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 13481 of 2006(E)

PETITIONER:

M/S.WIMROCK GRANITE (PVT) LTD.,
POST BOX NO.5, THEKKUMMALA, VADASSERIKKARA,
PATHANAMTHITTA DISTRICT, REPRESENTED BY ITS
MANAGING DIRECTOR, RAJU K.THOMAS,
KADAYATHUMARUTHIVELIL, THADIYOOR P.O.

BY ADV. SRI.P.HARIDAS

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED
BY SECRETARY TO GOVERNMENT, DEPARTMENT OF TAXES,
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER,
RANNY.

3. THE SALE TAX OFFICER, WALAYAR.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 13481/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE CERTIFICATE NO.CIN 32641250309 DATED 17.5.2006 ISSUED BY AGRL. INCOME TAX AND COMMERCIAL TAX OFFICER, RANNY.

EXHIBIT P2: TRUE COPY OF THE INVOICE NO.WGPL/PIV/PC200 DATED 9.5.2006.

EXHIBIT P3: TRUE COPY OF THE INTERIM ORDER DATED 16TH MAY 2006 IN WP(C) NO.12671/2006.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 13481 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp